

Tax Tools from our eCommerce Sales & Use Tax Team

cherrybekaertsalestax.com | etax@cbh.com

Economic Nexus Requirements by State			
State	Sales Threshold	Transaction Threshold	Effective Date
Alabama	\$250,000		10/1/2018
Alaska (local jurisdictions only)	\$100,000	200	Check with jurisdictions
Arizona	\$150,000 (as of 1/1/20) \$100,000 in 2021		10/1/2019
Arkansas	\$100,000	200	7/1/2019
California	\$500,000		4/1/2019
Colorado	\$100,000		12/1/2018
Connecticut	\$100,000	And 200	7/1/2019
Georgia	\$100,000 (as of 1/1/2020)	200	1/1/2019
Hawaii	\$100,000	200	7/1/2018
Idaho	\$100,000		6/1/2019
Illinois	\$100,000	200	10/1/2018
Indiana	\$100,000	200	10/1/2018
Iowa	\$100,000		1/1/2019
Kansas			10/1/2019
Kentucky	\$100,000	200	10/1/2018
Louisiana	\$100,000	200	7/1/2020
Maine	\$100,000	200	7/1/2018
Massachusetts	\$100,000		10/1/2017
Maryland	\$100,000	200	10/1/2018
Michigan	\$100,000	200	10/1/2018
Minnesota	\$100,000	200	10/1/2018
Mississippi	\$250,000		9/1/2018
Nebraska	\$100,000	200	4/1/2019
Nevada	\$100,000	200	10/1/2018
New Jersey	\$100,000	200	11/1/2018

Disclaimer: This is for informational purposes only and is current as of 9/30/2020. The information is based on the best available information and is not guaranteed or endorsed by Cherry Bekaert LLP.

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State	Sales Threshold	Transaction Threshold	Effective Date
New Mexico	\$100,000		7/1/2019
New York	\$500,000	And 100	6/21/2018
North Carolina	\$100,000	200	3/20/2019
North Dakota	\$100,000		10/1/2018
Ohio	\$100,000	200	8/1/2019
Oklahoma	\$100,000		11/1/2019
Pennsylvania	\$100,000		7/1/2019
Puerto Rico	\$50,000	200	6/28/2018
Rhode Island	\$100,000	200	7/1/2019
South Carolina	\$100,000		11/1/2018
South Dakota	\$100,000	200	11/1/2018
Tennessee	\$100,000 (Previously \$500,000 since 10/1/2019)		10/1/2020
Texas	\$500,000		10/1/2019
Utah	\$100,000	200	1/1/2019
Vermont	\$100,000	200	7/1/2018
Virginia	\$100,000	200	7/1/2019
Washington	\$100,000		10/1/2018
Washington, D.C.	\$100,000	200	1/1/2019
West Virginia	\$100,000	200	1/1/2019
Wisconsin	\$100,000	200	10/1/2018
Wyoming	\$100,000	200	2/1/2019

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